

## 27 & 28 Vict. / Cap. III

[ Chris Ryan, “Canadian Revenue Newsletter”, No. 38, of February 2002 ]

“When the Provinces of Nova Scotia and New Brunswick joined with Upper and Lower Canada on July 1st, 1867, the terms of Confederation decreed that the existing laws of excise and customs in each of the Provinces would continue in force until replaced by the new Federal Parliament. This replacement occurred on December 13th, 1867. The budget provisions passed by Parliament the previous evening essentially extended the old Acts of the Province of Canada to New Brunswick and Nova Scotia. However, the new Customs Act neglected to provide for the stamping of imported tobacco products. This oversight was rectified by an Order in Council on December 28th, 1867.”

[ Chris Ryan, “Canadian Revenue Newsletter”, No. 39, of May 2002 ]

“Evidence for the use of consumption stamps from the very start of the excise duty is the existence of a *customs stamp* (not illustrated here) that is dated 1864 and bears residual inscriptions of the *excise stamp* from which it was adapted. While the central inscription of this very early *customs stamp* is the same as the regular *customs stamp*, it also contains three inscription errors as follows: firstly ‘EXCISE’ appears on the belt in place of ‘CUSTOMS’, secondly ‘Coll. I.R.’ appears under the signature space in place of ‘Coll. Cust.’, and lastly ‘Cap. III’ appears in place of ‘Cap. II’ on the belt. This error stamp was described in an 1885 issue of the *Toronto Philatelic Journal* and a heavily soiled example currently resides in the collection of Bill Walton.

The stamping of imported tobacco products was not required by the resolutions put into effect on June 1st, 1864. Stamping requirements were extended to this class of tobacco by the passage of the new Customs Act (27 & 28 Vict., Cap. II). This Act was given first reading on June 25th, passed by the Assembly on June 28th, and was given royal assent on June 30th, 1864. It can be inferred, from the errors noted above in the very early *customs stamp*, that the master for the ‘excise’ consumption stamps was already in existence in June of 1864.

These lithographed tobacco stamps were purchased by BABN from the then current incarnation of Burland’s lithographing company and sold to the government at an advance over the purchase price. Evidence presented in the *Crown versus BABN* case indicates that initially the majority of the lithographed stamps were purchased in a completely finished form. By 1880, the perforating and numbering was done primarily by BABN.

When the new Dominion Statutes replaced the Excise and Customs Acts of the old Province of Canada in December 1867, use of the latter’s stamps was extended to the Maritime Provinces of New Brunswick and Nova Scotia. At some unknown point thereafter, the Customs Department made arrangements for new typographed stamps whose inscription reflected the new legislation. As far as is known, these new stamps consisted of the large square stamp and the long strip-stamp.”

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--- “Series of 1864” - CUSTOMS CANADA - Manufactured Tobacco - 94 x 94 mm. ---

--- lithographed in blue ink on *unwmkd* wove paper by “George Desbarats”, Montreal ---

--- inscribed [ 27 & 28 Vict. - Cap. III ] - perf 12½ x 13½ - scanned at 100% scale ---

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The catalogue lists this square blue Division Open CUSTOMS stamp as follows:

**RM-8** - Division Open, blue, perf 12½ x 13½, on *unwmkd* wove paper

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**RM-8** - CUSTOMS CANADA, blue, perf 12½ x 13½, lithographed on *unwatermarked* wove paper,  
Taken from eBay in June 2010. I dropped out of the bidding at \$367 U.S., and I do not know the final price.

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The example of **RM-8** illustrated in the Brandom catalogue was used in **1865**. I cannot read the Port of Entry.

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--- “Series of 1864” - CUSTOMS CANADA - Manufactured Tobacco - 94 x 94 mm. - 1866 ---

--- lithographed in greenish-blue ink on vertically laid paper by “George Desbarats”, Montreal ---

--- *diag. wmkd* “EXCISE” only - *imperforate* - scanned at 65% scale ---

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The catalogue lists this square blue Division Open CUSTOMS stamp as follows:

**RM-10a**- Division Open, greenish-blue, appears imperforate, *diag. wmkd* **EXCISE** only, on salmon tinted vertically laid paper, with 27 mm batonne lines

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★ **RM-10a** - CUSTOMS CANADA, greenish-blue, lithographed on vertically laid white paper with 27 mm. batonne lines, *diag. wmkd* **EXCISE** only, appears to be *imperforate*, used at *Montreal* in 1866, on 21½ pounds of *Cavendish*, with Entry # 26534, signed by *T. D. Reed, pro Coll. Cust.*

The distinction between vertically and horizontally laid paper - depends on the orientation of the crown on the printing plate that was used to impress the lithographic stone.

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The example of **RM-10** illustrated in the Brandom catalogue was used in 1867 for 80 pounds **Nett** of *Fine Cut Tobacco*, with entry number 31687, and was also signed by *T. D. Reed, pro Coll. Cust.*

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The collection *does not* contain an example of **M-703** - which appears to be **RM-10** with 18 mm batonne lines - **WANTED!**

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--- "Series of 1864" - CUSTOMS CANADA - Manufactured Tobacco - 94 x 94 mm. - 1867-76 ---

--- lithographed in blue ink on horizontally laid paper by "George Desbarats", Montreal ---

--- diag. wmkd "EXCISE" only - perf 12½ - scanned at 65% scale ---

The catalogue lists this square blue Division Open CUSTOMS stamp as follows:

RM-11 - Division Open, blue, perf 12½, diag. wmkd **EXCISE** only, on horizontally laid paper - 27 mm batonne lines



★RM-11 - CUSTOMS CANADA, blue, lithographed on horizontally laid white paper with 27 mm. batonne lines, diag. wmkd **EXCISE** only, perf 12½, used at Windsor, Ontario, in 1876 on 260 pounds of tobacco, Entry # 5394, signed by Wm. Benson, pro Coll. Cust.

★RM-11 - CUSTOMS CANADA, blue, lithographed on horizontally laid salmon paper with 27 mm. batonne lines, diag. wmkd **EXCISE** only, perf 12½, unused, with cracked full gum



★RM-11 - CUSTOMS CANADA, blue, lithographed on horizontally laid salmon paper with 27 mm. batonne lines, diag. wmkd **EXCISE** only, perf 12½, used at Windsor, Ontario, in 1875 on 10 pounds of tobacco, Entry # 4716, signed by Geo. Gelderhof? Coll. Cust.

--- "Series of 1864" - CUSTOMS CANADA - Manufactured Tobacco - 94 x 94 mm. - 1867 ---

--- lithographed in light blue ink on vertically laid paper - by "George Desbarats", Montreal ---

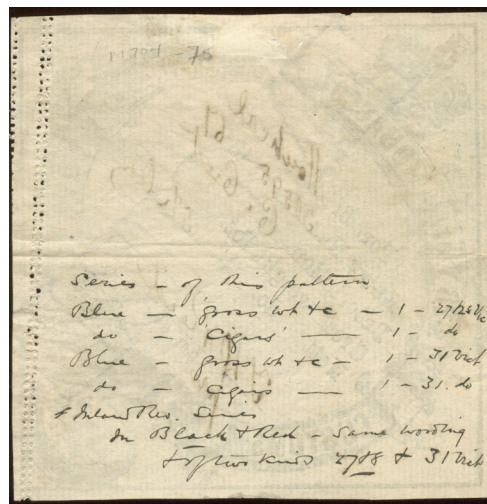
--- *diag. wmkd* "EXCISE" only - *imperforate* - scanned at 65% scale ---

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The catalogue lists this square blue Division Open CUSTOMS stamp as follows:

**RM-11** - Division Open, blue, perf 12½, *diag. wmkd* **EXCISE** only, on horizontally laid paper - 27 mm batonne lines

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- ★**RM-11** - CUSTOMS CANADA, blue, lithographed on vertically laid cream paper with 27 mm. batonne lines, *diag. wmkd* **EXCISE** only, apparently *imperforate*, used at *Montreal* in 1867  
on 5½ ounces of *Common Cut*, Entry # 30595, signed by *T. D. Reed, pro Coll. Cust.*  
the right side shows three vertical lines of 12½ perforations

--- **inscribed in ink** ---

*Series - of this pattern*  
*Blue - gross wt. etc. - 1 - 27/28 Vic*  
*do - cigars - 1 - do*  
*Blue - gross wt. etc. - 1 - 31 Vict*  
*do - cigars - 1 - 31 do*

*Inland Rev. Series*  
*in Black & Red - same wording*  
*of two kinds 27 28 & 31 Vict*

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--- “Series of 1864” - “CUSTOMS” - Manufactured Tobacco - 94 x 94 mm. - 1874 ---

--- lithographed in dark blue ink on vertically laid paper by “George Desbarats”, Montreal ---

--- diag. wmkd “crown \ EXCISE \ 1867” - perf 12½ - scanned at 65% scale ---

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The catalogue lists this square blue Division Open CUSTOMS stamp as follows:

**RM-11a** - Division Open, blue, perf 12½, diag. wmkd “crown \ EXCISE \ 1867”, on horizontally laid paper - 27 mm batonne lines

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★ **RM-11a** - CUSTOMS CANADA, dark blue, lithographed on vertically laid white paper with 27 mm. batonne lines,  
diag. wmkd “crown / EXCISE / 1867”, Entry # 12230, perf 12½,  
used at *St. John*, N.B. in 1874 on Tobacco, signed by *D. J. Miles*, pro Coll. Cust.

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